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No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

1/2/2020-Fin(R&C)/Part/1016

In exercise of the powers conferred by section 12, 13, 13A, 14 and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 1/2/2020-Fin (R&C)/556 dated 11-05-2020, published in the Official Gazette (Extraordinary No. 5), Series I No. 6, dated 11-05-2020 (hereinafter referred to as the "principal Notification"), as follows, namely:—

In the principal Notification,—

(i) in PART-A, for the entries against item (1)(a)(vi), the following entries shall be substituted, namely:—

"Whose maximum retail price exceeds Rs. 525/- but does not exceed Rs. 675/- per 750 ml.	Rs. 150/- per bulk litre."
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(ii) in Part-D, in sub-part "IV-Import and Export", for the entries against item (9)

(vi), the following entries shall be substituted, namely:—

"Whose maximum retail price exceeds Rs. 525/- but does not exceed Rs. 675/- per 750 ml.	Rs. 150/- per bulk litre."
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This notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 15th January, 2021.

Notification

2/10/2012-Fin(R&C)/Part-II/1017

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 1/2/2020-Fin(R&C)/556 dated 11-05-2020, published in the Official Gazette, Extraordinary No. 5, Series I No. 6, dated

11-05-2020 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification, in PART-D,—

(i) in sub-part "I—MANUFACTURE", after Explanation-IV, the following Note shall be inserted, namely:—

"Note: A rebate of 5% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2025-2026, on or before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not be applicable to a licence renewed on payment of such advance fees.";

(ii) in sub-part "(II)-SALE", after Explanation III, the following Note shall be inserted, namely:—

"Note: A rebate of 5% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, on or before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2025-2026, before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not be applicable to a licence renewed on payment of such advance fees.";

(iii) in sub-part "V. MISCELLANEOUS", in item (9),

(a) after sub-item (iii), in the existing Note, for the word "Note", the expression "Note 1" shall be substituted;

(b) after Note 1, the following Note shall be inserted, namely:—

"Note 2: For renewal of licences under items (i) and (ii) above, a rebate of 5% on

total fees shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, on or before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2025-2026, on or before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not be applicable to a licence renewed on payment of such advance fees."

This Notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 18th January, 2021.

Notification

2/10/2012-Fin(R&C)/Part-II/1018

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964 namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 43.*— In rule 43 of the Goa, Daman and Diu Excise Duty Rules, 1964 (hereinafter referred to as the "principal Rules"), for the expression "The licence may be renewed every year", the expression "The licence shall be valid for a period of one year and may be renewed by the Commissioner

for a period not exceeding five financial years" shall be substituted.

3. *Amendment of rule 91.*— In rule 91 of the principal Rules, in sub-rule (i), for the expression "Licences for sale other than occasional licences shall be granted for a period not exceeding three financial years," the expression "Licences for sale other than occasional licences shall be valid for a period

of one year and may be renewed by the Commissioner for a period not exceeding five financial years" shall be substituted.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 18th January, 2021.

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